

**PIONEER UNION ELEMENTARY
SCHOOL DISTRICT**

**ORIGINAL BUDGET
REPORT**

2020-21

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Berry Creek School
Date: June 12, 2020

Place: Berry Creek School
Date: June 17, 2020
Time: 05:30 PM

Adoption Date: June 17, 2020

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Travis Haskill

Telephone: 530-532-5674

Title: Director of External Services, BCOE

E-mail: thaskill@bcoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
North Valley Schools Insurance Group JPA

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Travis Haskill
Title: Director of External Services, BCOE
Telephone: 530-532-5674
E-mail: thaskill@bcoe.org

Pioneer Union Elementary School District
2020-21 Original Budget Assumptions
July 1, 2020

The following budget assumptions were incorporated into the 2020-21 Original Budget:

Revenue:

Starting in 2013-14, the Local Control Funding Formula (LCFF) was put in place and the previous funding model (Revenue Limit) is gone. The LCFF consolidates most funding streams into one lump sum and includes additional funds for students who are either English language learners, receive free and reduced meals or are Foster Youth. The new formula allows for all districts to begin to work their way back to previous levels of funding using a formula to fill the “gap”. Gap funding in the current year is projected at 100%. The original plan was to have the LCFF fully implemented by 2020-2021, - however based in part on stronger than anticipated economic growth in California 2019-20 will be the first year of full implementation. Included in the LCFF proposal is also a Local Control Accountability Plan (LCAP) that requires districts to create a path for the future, with input from students, parents, teachers and bargaining units as well as administration and the Board. This information is entered into a form created by the California Department of Education and submitted to the local County Office for approval. The LCAP is a living document and will need to be updated and submitted on a yearly basis. In addition to this, there is an annual update component that compares actual expenses to budget estimated for the previous year.

The District is being funded using prior year P-2 ADA of 47.49. P-2 ADA is for 2020-21 is projected to be 46.81. This ADA is projected using the estimated enrollment for 2020-21 provided by the district and applying the three-year historical average attendance percentage. Pioneer is projected to be funded as a Basic Aid District for 2020-21.

The current year projected LCFF COLA is 2.31%, however a reduction of 2.31% is being applied to this so the funded COLA is 0%. In addition, a deficit factor of 10% is being applied to the District’s Minimum State Aid guarantee.

Class-size Reduction has changed due to its inclusion in the LCFF and is now called the Grade Span Adjustment (GSA). The new GSA ratio has been expanded to 24:1 and will be paid through the LCFF at \$771 per K-3 student participating in the program.

Lottery revenue is budgeted at \$54.00/ADA for Restricted Lottery and \$153.00/ADA for Unrestricted Lottery.

Federal categorical revenue was projected based on prior year awards or the most current entitlement schedules released by CDE if available. The sources are projected as follows:

<u>Source</u>	<u>2020-21 Projected Funding</u>
Title I	\$27,134
Title II	\$3,134
Title IV	\$10,000
Title V (SRSA)	\$6,755
Comprehensive School Improvement (CSI)	\$13,119*

Elementary and Secondary School Emergency Relief (ESSER)	\$22,367
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* Represents the estimated amount of unspent prior year award to be spent in 2020-21.

State categorical revenue has been wrapped into the LCFF. Programs affected are GATE, PAR, Arts & Music, PE Grant, Math & Reading AB466, School Safety, IMFRP, and Professional Development AB825, Targeted Instruction AB825 and School & Library AB825. In addition to these funds, Deferred Maintenance has also been included in the LCFF.

Salaries and Benefits:

Anticipated salaries for 2020-21 were budgeted based on current staffing needs; step and column movement was included where appropriate. The following rates were used for budgeting statutory benefits:

<u>Statutory Benefit</u>	<u>2020-21 Employer Rate Used for Budget</u>
STRS	16.15%
PERS	20.70%
Social Security	6.20%
Medicare	1.45%
State Unemployment Insurance (SUI)	.05%
Worker's Compensation	2.7154%

Other:

Beginning balances for all funds are from the Estimated Actuals. General Fund Unrestricted beginning balance is projected at \$210,153.

Supplies and Other Operating Expenditures are budgeted based on prior year usage as well as direction provided by the District's Administration.

Special Education Billbacks are projected based on either prior year amounts or updated estimates provided by the entity providing the Special Education Services if available.

As part of LCFF, Transportation has become unrestricted and will no longer need a contribution.

The Cafeteria is budgeted to receive an inter-fund transfer in the amount of \$13,753.

Special Education has a planned contribution of \$163K. There is also a contribution of \$10K budgeted for the Small Rural Schools Student Achievement (SRSA) grant to offset a projected reduction in funding.

Pioneer is projected to be able to meet the state's minimum reserve requirement in years one and two of the MYP, however there is an unrestricted deficit of \$92K projected in the budget year as well as deficits projected in the two subsequent years in the amount of \$134K in 2021-22 and \$169K in 2022-23. It should be noted that as a Basic Aid District, the District's revenue is very dependent on property tax collections. Property tax collections are currently budgeted based on information

received from the Butte County Auditor Controller. The District's financial position could be better or worse than currently projected depending on the actual property tax collections.

Because of this large deficit spending, transfers from the Special Reserve for Non-Capital Outlay Fund (Fund 17) of \$100K in 2021-22 and \$89K 2022-23 are projected to be needed. The transfer in 2022-23 will represent 100% of the remaining balance in Fund 17 and will still leave the district \$67K short of meeting their minimum reserve requirement. While the District has recently made reductions to try to improve their financial situation, it appears that more reductions may be needed in the future as projected deficit spending still exists at an unsustainable amount.

While Pioneer's deficit spending appears to be structural, it has been made worse by proposed funding reductions. The Governor's May Revision Budget proposed significant ongoing cuts to LCFF funding beginning in 2020-21 as a result of the economic disruption caused by the COVID-19 Pandemic. In addition to this, the most recent entitlement schedule release by CDE for the SRSA grant, indicated that Pioneer can expect a reduction to their grant award of nearly \$10K. These funding reductions have been incorporated into the 2020-21 Original Budget and MYP. While these reductions are currently still just a proposal, they are based on the best information we have at this time and we expect to know more once the state budget is signed in June.

The Governor's May Revision also included significant cash deferrals including 22% of the April 2021 Principal Apportionment and 100% of the May and June Principal Apportionments. These deferrals have been built into the Cash Flow Projection provided with the Original Budget and while Manzanita is not currently projected to have a negative cash balance in any month of 2020-21, cash preservation should be a major focus for the District as more deferrals are possible.

Justification of Ending Fund Balance in Excess of the Minimum Required Amount

The combined unrestricted ending fund balance in Pioneer's General Fund and Fund 17 at the end of 2020-21 is projected to be \$307,641 which is in excess of the state required minimum amount of \$71,000. These excess reserves are needed to safeguard against future economic uncertainty and increasing costs including but not limited to, potential ongoing LCFF reductions, rising personnel costs, and increasing special education costs and to offset future deficit spending.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	793,865.00	0.00	793,865.00	773,652.00	0.00	773,652.00	-2.5%
2) Federal Revenue		8100-8299	26,373.00	231,550.00	257,923.00	0.00	95,312.00	95,312.00	-63.0%
3) Other State Revenue		8300-8599	18,294.00	163,887.00	182,181.00	8,986.00	62,913.00	71,899.00	-60.5%
4) Other Local Revenue		8600-8799	27,360.00	11,274.00	38,634.00	15,000.00	13,332.00	28,332.00	-26.7%
5) TOTAL, REVENUES			865,892.00	406,711.00	1,272,603.00	797,638.00	171,557.00	969,195.00	-23.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	247,198.00	35,969.00	283,167.00	240,872.00	27,922.00	268,794.00	-5.1%
2) Classified Salaries		2000-2999	124,669.00	70,784.00	195,453.00	130,382.00	59,869.00	190,251.00	-2.7%
3) Employee Benefits		3000-3999	119,106.00	45,286.00	164,392.00	113,399.00	46,073.00	159,472.00	-3.0%
4) Books and Supplies		4000-4999	52,857.00	113,534.00	166,391.00	53,430.00	16,799.00	70,229.00	-57.8%
5) Services and Other Operating Expenditures		5000-5999	184,487.00	112,795.00	297,282.00	168,571.00	4,888.00	173,459.00	-41.7%
6) Capital Outlay		6000-6999	40,000.00	9,153.00	49,153.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	134,456.00	134,456.00	0.00	185,036.00	185,036.00	37.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,417.00)	7,417.00	0.00	(3,770.00)	3,770.00	0.00	0.0%
9) TOTAL, EXPENDITURES			760,900.00	529,394.00	1,290,294.00	702,884.00	344,357.00	1,047,241.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			104,992.00	(122,683.00)	(17,691.00)	94,754.00	(172,800.00)	(78,046.00)	341.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,675.00	0.00	18,675.00	13,753.00	0.00	13,753.00	-26.4%
2) Other Sources/Uses									
a) Sources		8930-8979	51,625.00	0.00	51,625.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(117,395.00)	117,395.00	0.00	(172,800.00)	172,800.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(84,445.00)	117,395.00	32,950.00	(186,553.00)	172,800.00	(13,753.00)	-141.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,547.00	(5,288.00)	15,259.00	(91,799.00)	0.00	(91,799.00)	-701.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	189,706.00	6,207.00	195,913.00	210,253.00	919.00	211,172.00	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,706.00	6,207.00	195,913.00	210,253.00	919.00	211,172.00	7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,706.00	6,207.00	195,913.00	210,253.00	919.00	211,172.00	7.8%
2) Ending Balance, June 30 (E + F1e)			210,253.00	919.00	211,172.00	118,454.00	919.00	119,373.00	-43.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	919.00	919.00	0.00	919.00	919.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	210,253.00	0.00	210,253.00	118,454.00	0.00	118,454.00	-43.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	240,491.00	0.00	240,491.00	216,442.00	0.00	216,442.00	-10.0%
Education Protection Account State Aid - Current Year		8012	11,798.00	0.00	11,798.00	9,878.00	0.00	9,878.00	-16.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,596.00	0.00	6,596.00	6,596.00	0.00	6,596.00	0.0%
Timber Yield Tax		8022	1,540.00	0.00	1,540.00	1,540.00	0.00	1,540.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	540,151.00	0.00	540,151.00	545,907.00	0.00	545,907.00	1.1%
Unsecured Roll Taxes		8042	26,463.00	0.00	26,463.00	26,463.00	0.00	26,463.00	0.0%
Prior Years' Taxes		8043	837.00	0.00	837.00	837.00	0.00	837.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			827,876.00	0.00	827,876.00	807,663.00	0.00	807,663.00	-2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(34,011.00)	0.00	(34,011.00)	(34,011.00)	0.00	(34,011.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			793,865.00	0.00	793,865.00	773,652.00	0.00	773,652.00	-2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,037.00	7,037.00	0.00	8,803.00	8,803.00	25.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	7,627.00	0.00	7,627.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		27,134.00	27,134.00		27,134.00	27,134.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,134.00	3,134.00		3,134.00	3,134.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		173,592.00	173,592.00		23,119.00	23,119.00	-86.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,746.00	20,653.00	39,399.00	0.00	33,122.00	33,122.00	-15.9%
TOTAL, FEDERAL REVENUE			26,373.00	231,550.00	257,923.00	0.00	95,312.00	95,312.00	-63.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		42,963.00	42,963.00		41,197.00	41,197.00	-4.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,837.00	0.00	1,837.00	1,506.00	0.00	1,506.00	-18.0%
Lottery - Unrestricted and Instructional Materials		8560	7,447.00	2,628.00	10,075.00	7,480.00	2,640.00	10,120.00	0.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,010.00	118,296.00	127,306.00	0.00	19,076.00	19,076.00	-85.0%
TOTAL, OTHER STATE REVENUE			18,294.00	163,887.00	182,181.00	8,986.00	62,913.00	71,899.00	-60.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,360.00	11,274.00	36,634.00	13,000.00	0.00	13,000.00	-64.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		13,332.00	13,332.00	New
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,360.00	11,274.00	38,634.00	15,000.00	13,332.00	28,332.00	-26.7%
TOTAL, REVENUES			865,892.00	406,711.00	1,272,603.00	797,638.00	171,557.00	969,195.00	-23.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	205,258.00	31,387.00	236,645.00	197,645.00	23,199.00	220,844.00	-6.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	41,940.00	4,582.00	46,522.00	43,227.00	4,723.00	47,950.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			247,198.00	35,969.00	283,167.00	240,872.00	27,922.00	268,794.00	-5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,200.00	67,882.00	71,082.00	3,800.00	56,893.00	60,693.00	-14.6%
Classified Support Salaries		2200	43,088.00	0.00	43,088.00	41,096.00	0.00	41,096.00	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,981.00	0.00	66,981.00	73,796.00	0.00	73,796.00	10.2%
Other Classified Salaries		2900	11,400.00	2,902.00	14,302.00	11,690.00	2,976.00	14,666.00	2.5%
TOTAL, CLASSIFIED SALARIES			124,669.00	70,784.00	195,453.00	130,382.00	59,869.00	190,251.00	-2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	35,555.00	24,519.00	60,074.00	32,323.00	22,823.00	55,146.00	-8.2%
PERS		3201-3202	23,935.00	9,737.00	33,672.00	26,057.00	12,392.00	38,449.00	14.2%
OASDI/Medicare/Alternative		3301-3302	12,537.00	7,143.00	19,680.00	12,973.00	4,973.00	17,946.00	-8.8%
Health and Welfare Benefits		3401-3402	36,692.00	1,008.00	37,700.00	31,744.00	3,456.00	35,200.00	-6.6%
Unemployment Insurance		3501-3502	179.00	52.00	231.00	177.00	42.00	219.00	-5.2%
Workers' Compensation		3601-3602	10,170.00	2,826.00	12,996.00	10,082.00	2,383.00	12,465.00	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38.00	1.00	39.00	43.00	4.00	47.00	20.5%
TOTAL, EMPLOYEE BENEFITS			119,106.00	45,286.00	164,392.00	113,399.00	46,073.00	159,472.00	-3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	73,004.00	73,004.00	0.00	2,640.00	2,640.00	-96.4%
Books and Other Reference Materials		4200	784.00	0.00	784.00	784.00	0.00	784.00	0.0%
Materials and Supplies		4300	52,073.00	40,530.00	92,603.00	52,646.00	14,159.00	66,805.00	-27.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,857.00	113,534.00	166,391.00	53,430.00	16,799.00	70,229.00	-57.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,825.00	0.00	1,825.00	1,825.00	0.00	1,825.00	0.0%
Dues and Memberships		5300	1,700.00	0.00	1,700.00	1,700.00	0.00	1,700.00	0.0%
Insurance		5400 - 5450	16,007.00	0.00	16,007.00	20,896.00	0.00	20,896.00	30.5%
Operations and Housekeeping Services		5500	41,500.00	0.00	41,500.00	43,500.00	0.00	43,500.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,000.00	0.00	41,000.00	24,500.00	0.00	24,500.00	-40.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,655.00	112,795.00	190,450.00	71,350.00	4,888.00	76,238.00	-60.0%
Communications		5900	4,800.00	0.00	4,800.00	4,800.00	0.00	4,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,487.00	112,795.00	297,282.00	168,571.00	4,888.00	173,459.00	-41.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,000.00	9,153.00	49,153.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	9,153.00	49,153.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	134,456.00	134,456.00	0.00	185,036.00	185,036.00	37.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	134,456.00	134,456.00	0.00	185,036.00	185,036.00	37.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,417.00)	7,417.00	0.00	(3,770.00)	3,770.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,417.00)	7,417.00	0.00	(3,770.00)	3,770.00	0.00	0.0%
TOTAL, EXPENDITURES			760,900.00	529,394.00	1,290,294.00	702,884.00	344,357.00	1,047,241.00	-18.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	18,675.00	0.00	18,675.00	13,753.00	0.00	13,753.00	-26.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,675.00	0.00	18,675.00	13,753.00	0.00	13,753.00	-26.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	51,625.00	0.00	51,625.00	0.00	0.00	0.00	-100.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			51,625.00	0.00	51,625.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(117,889.00)	117,889.00	0.00	(172,800.00)	172,800.00	0.00	0.0%
Contributions from Restricted Revenues		8990	494.00	(494.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(117,395.00)	117,395.00	0.00	(172,800.00)	172,800.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(84,445.00)	117,395.00	32,950.00	(186,553.00)	172,800.00	(13,753.00)	-141.7%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
6230	California Clean Energy Jobs Act	919.00	919.00
Total, Restricted Balance		<u>919.00</u>	<u>919.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,318.00	42,000.00	43.3%
3) Other State Revenue		8300-8599	2,283.00	3,200.00	40.2%
4) Other Local Revenue		8600-8799	869.00	1,200.00	38.1%
5) TOTAL, REVENUES			32,470.00	46,400.00	42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,907.00	21,281.00	-2.9%
3) Employee Benefits		3000-3999	5,038.00	6,622.00	31.4%
4) Books and Supplies		4000-4999	22,200.00	29,750.00	34.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,500.00	25.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			51,145.00	60,153.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,675.00)	(13,753.00)	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,675.00	13,753.00	-26.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,675.00	13,753.00	-26.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,318.00	42,000.00	43.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,318.00	42,000.00	43.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,283.00	3,200.00	40.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,283.00	3,200.00	40.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	869.00	1,200.00	38.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			869.00	1,200.00	38.1%
TOTAL, REVENUES			32,470.00	46,400.00	42.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	21,907.00	21,281.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,907.00	21,281.00	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,756.00	4,405.00	59.8%
OASDI/Medicare/Alternative		3301-3302	1,676.00	1,628.00	-2.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	11.00	0.0%
Workers' Compensation		3601-3602	595.00	578.00	-2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,038.00	6,622.00	31.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200.00	750.00	275.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	22,000.00	29,000.00	31.8%
TOTAL, BOOKS AND SUPPLIES			22,200.00	29,750.00	34.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	2,000.00	33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	2,500.00	25.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			51,145.00	60,153.00	17.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	18,675.00	13,753.00	-26.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,675.00	13,753.00	-26.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,675.00	13,753.00	-26.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,600.00	2,600.00	0.0%
5) TOTAL, REVENUES			2,600.00	2,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,600.00	2,600.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,600.00	2,600.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,987.00	186,587.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,987.00	186,587.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,987.00	186,587.00	1.4%
2) Ending Balance, June 30 (E + F1e)			186,587.00	189,187.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	186,587.00	189,187.00	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,600.00	2,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,600.00	2,600.00	0.0%
TOTAL, REVENUES			2,600.00	2,600.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,700.00	5,700.00	0.0%
5) TOTAL, REVENUES			5,700.00	5,700.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,700.00	5,700.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,700.00	5,700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,741.00	60,441.00	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,741.00	60,441.00	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,741.00	60,441.00	10.4%
2) Ending Balance, June 30 (E + F1e)			60,441.00	66,141.00	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			60,441.00	66,141.00	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	5,000.00	5,000.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,700.00	5,700.00	0.0%
TOTAL, REVENUES			5,700.00	5,700.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	47.49	47.49	57.09	46.81	46.81	47.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	47.49	47.49	57.09	46.81	46.81	47.49
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.90	1.90	1.90	1.90	1.90	1.90
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.90	1.90	1.90	1.90	1.90	1.90
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	49.39	49.39	58.99	48.71	48.71	49.39
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Pioneer Union Elementary 2020-21 Original Budget MYP Assumptions

- Revenue:
1. All Revenue numbers are taken from SACS, which was updated with the most recent apportionments schedules received from CDE using the LCFF.
 2. All One Time funds or expenses have been removed out years. If there is deferred revenue, that is in place.
 3. Any Carryover funds have been removed in the out years along with any expenses associated with those additional revenues.
 4. Reductions to Restricted Federal Funding follows prior year trends.
 5. Forest Reserve revenues are currently budgeted at zero
 6. Transfers from Special Reserve are included as a line item in revenue, if needed.
 7. Statutory COLA is included in the LCFF for all three years as follows:
2.31% in budget year, 2.48% in 21/22 & 3.26% in 22/23
 8. CSR is now included in the LCFF as Grade Span Adjustment and is not broken out
 9. Due to the nature of the funding, MAA and Mandated Costs revenues, along with other misc one time funds, have been removed in subsequent years and will be budgeted as received, however, planned one time state Mandate disbursement is included in current year
 10. Carryover balance, if any, is from Unaudited Actuals
 11. PERS proposed rate increases will increase charge as follows:
20.70% in 20/21, 22.84% in 21/22 & 22.50% in 22/23
 12. STRS proposed rate increases will increase charge as follows:
16.15% in 20/21, 16.02% in 21/22 & 18.10% in 22/23
 13. Pioneer's ADA makes it so that they are occasionally switching between Necessary Small School Funding and LCFF funding. The current LCFF Calculator indicates that they will remain under the LCFF funding formula for the next three years.
 14. District is projected to be funded as Basic Aid District in all three years.
 15. Deficit factors for LCFF are from the 2020-21 May Revise Budget and are 10.23% for 2020-21, 12.178% for 2021-22, and 14.9505% for 2022-23.
 16. Deficit Factor of 10% applied to Minimum State Aid Guarantee in 2020-21, 2021-22, and 2022-23.
- ADA: Projections were taken from attached spreadsheet. Numbers provided by the District. Adjustments in revenue based on expected future ADA are included.
- Expenses: All expenses are from SACS and represent budget numbers from most recent discussion between BCOE and District Superintendent.
- Changes All proposed future changes are broken out in the MYP including but not limited to:
- Increase salary and benefit expense due to Step in Column
 - Increase/Decrease in spending due to the use of one time funds in year one
 - Reduction in Staffing where applicable
 - Reduction of one time expenses in future years, where applicable.
 - Change in STRS and PERS contribution rates
 - Change in funding streams

District Name: Pioneer Union Elementary School District

Prepared by: Nicole Cardwell

Table 1: Original Budget Projected 2020-21 Enrollment				
	2020-21	CDS	SDC/RSP	Total
K	6			6
1	7			7
2	14			14
3	5			5
4	2	1		3
5	6			6
6	1	2		3
7	6	1		7
8	5	1		6
Total	52	5	0	57

4.93
5.75
11.50
4.11
2.46
4.93
2.46
5.75
4.93
ADA
46.81

I will fill in the ADA %'s from the last three years and come up with a 3 year average.

26.28	ADA % from 19-20 P-2	84.80357%
	ADA % from 18-19 P-2	80.40845%
	ADA % from 17-18 P-2	81.14925%
9.85	3 year AVG	246.36128%
10.68		82.12043%

Table 2: Projected 2021-22 Enrollment				
	2021-22	CDS	SDC/RSP	Total
K	5			5
1	6			6
2	7			7
3	14			14
4	5			5
5	3	1		4
6	6			6
7	3	2		5
8	7	1		8
Total	56	4	0	60

4.11
4.93
5.75
11.50
4.11
3.28
4.93
4.11
6.57
ADA
49.27

10/2/2019	Most up to date CBEDS	56
10/2/2019	Most up to date Free and Reduced %	92%

Please fill out the Yellow Portion with your Unduplicated Pupil Counts
I will fill out the Blue Section regarding prior period ADA %.

Table 3: Projected 2022-23 Enrollment				
	2022-23	CDS	SDC/RSP	Total
K	5			5
1	5			5
2	6			6
3	7			7
4	14			14
5	5			5
6	3	1		4
7	6			6
8	3	2		5
Total	54	3	0	57

4.11
4.11
4.93
5.75
11.50
4.11
3.28
4.93
4.11
ADA
46.81



Pioneer Union Elementary School District

2020/21 Projected Cash Flow - General Fund

Updated 6/7/20

Actual	Projected												Total	2020-21 Original Budget	Variance Check	
	July	August	September	October	November	December	January	February	March	April	May	June				
BEGINNING CASH	201,682	214,286	127,479	96,991	147,879	107,753	306,549	225,773	177,176	151,739	320,864	219,988				
RECEIPTS																
Revenue Limit Sources																
LCFF	32,466	32,466	32,466	32,466	-	-	12,987	14,718	14,718	11,480	-	-	183,768	216,442	(32,674)	
EPA			2,470			2,470			2,470			2,470	9,878	9,878	0	
Prior Year Corrections													0	0	0	
Property Taxes	-	-	-	249	25,899	291,946	2,332	743	-	215,616	(8,167)	52,724	581,343	581,343	0	
In Lieu Taxes	-	(2,041)	(4,081)	(2,721)	(2,721)	(2,721)	(2,721)	(1,360)	(5,668)	(2,835)	(2,835)	(2,835)	(32,538)	(34,011)	1,473	
Federal Sources	-	-	3,145	2,289	526	752	16,300	-	15,161	2,925	6,602	15,382	63,082	95,312	(32,230)	
Other State Sources	-	2	7	-	148	732	12	119	236	444	-	7,599	9,300	11,626	(2,326)	
Other State inc w/ Appr. - CY	6,180	6,180	6,180	6,180	-	-	2,472	2,801	2,801	2,185	-	-	34,978	41,197	(6,219)	
Other Local Sources	-	131	808	413	-	2,695	4,611	88	0	3,235	-	-	11,981	15,000	(3,019)	
SPED Passthrough	-	-	-	-	7	723	6,935	68	55	-	4,399	721	12,910	13,332	(422)	
Other Misc													0	0	0	
Transfers In													0	0	0	
Prior Year A/R	22,641		2,360	76,289		1,800							103,090			
TOTAL RECEIPTS	61,287	36,738	43,353	115,165	23,860	298,398	42,927	17,178	29,774	233,051	0	76,061	977,792	950,119	(75,417)	
DISBURSEMENTS																
Salaries & Benefits	14,148	55,703	58,666	49,668	50,809	50,526	50,883	51,375	51,024	55,345	43,536	67,757	599,441	599,441	0	
Operating Expenditures	26,905	64,220	12,105	11,539	13,176	4,212	10,017	13,009	2,794	7,497	57,340	20,875	243,688	243,688	0	
Transfers Out	3,070	3,070	3,070	3,070	-	-	62,804	1,392	1,392	1,086	-	61,576	140,528	198,789	(58,261)	
Prior Year AP	4,559	552				44,864							49,975			
TOTAL DISBURSEMENTS	48,683	123,545	73,841	64,277	63,985.43	99,602	123,704	65,775	55,210	63,927	100,876	150,208	1,033,632	1,041,918	(58,261)	
NET MONTHLY CHANGE	12,604	(86,807)	(30,488)	50,887	(40,126)	198,796	(80,777)	(48,597)	(25,437)	169,124	(100,876)	(74,146)		(91,799)		
NET ENDING CASH	214,286	127,479	96,991	147,879	107,753	306,549	225,773	177,176	151,739	320,864	219,988	145,842				
Treasurer Cash (General Fund)	214,286	127,479	96,991	147,879	107,753	306,549	225,773	177,176	151,739	320,864	219,988	145,842				
Fund 17 (3086)	164,446	164,446	164,830	165,497	165,497	186,497	187,163	187,163	187,163	162,830	162,830	162,830				
Total Cash (General and Fund 17)	378,732	291,925	261,821	313,375	273,250	493,046	412,936	364,339	338,902	483,693	382,818	308,671				

Pioneer Union

2020-21 Original Budget

Cash Flow Assumptions:

Revenue

LCFF - Current year:	Based on Funding Pattern established by CDE. The District is funded under ed code 14041(7), which allocates 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year. 22% of April Principal Apportionment, and 100% of the May and June apportionments projected to be deferred into the following fiscal year, consistent with the Governor's May Revise.
EPA (From Prop 30)	The EPA account is based on estimated funding from CDE. EPA will be paid quarterly through the year, with the first current year payment in September
Prior Year Corrections:	Based on amounts projected in BCOE apportionment schedule (per CDE.)
Property Taxes:	Based on Prior year funding pattern
In Lieu Taxes	Based on 19-20 P-2 Charter ADA and In-Lieu Payment Schedule Specified By CDE
Federal Sources	Based on Prior year funding pattern. CSI based on planned payment schedule per CDE.
Other State Sources	Based on Prior year funding pattern
Other State inc w/ Apr. - CY	Based on Funding Pattern established by CDE. Based on most recent information, the 5-5-9 funding pattern is being used. 22% of April Principal Apportionment, and 100% of the May and June apportionments projected to be deferred into the following fiscal year, consistent with the Governor's May Revise.
Other Local Sources	Based on Prior year funding pattern
Transfers between Funds	Taken in following year, Except where needed to avoid negative cash

Disbursements

Salaries and Benefits	Based on Prior year spending pattern
Operating Expenditures	Based on Prior year spending pattern
Transfers Out	Based on BCOE billback collection schedule. Transfers to other funds based on PY history as needed to cover negative cash balances.